

DIESEL FUEL ULTIMATE VENDOR REPORT/CLAIM FOR REFUND

CLAIM PERIOD		
[FOID]	YOUR ACCOUNT NO.	

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-2050

**READ INSTRUCTIONS
BEFORE PREPARING**

As an ultimate vendor of diesel fuel in California, you are required to file this report listing your diesel fuel transactions for the period stated above.

REPORT OF DIESEL FUEL TRANSACTIONS**REPORT WHOLE
GALLONS ONLY**

1. Undyed diesel fuel purchased in California tax-paid <i>(enter from Schedule 1A)</i>	1.	
2. Dyed and undyed diesel fuel purchased ex-tax for sale or use in California <i>(enter from Schedule 2A)</i>	2.	

This section is for use in filing a claim for refund of tax paid on **undyed** diesel fuel.

Note: Do not include sales listed on previously filed claims for refund (Forms BOE-770-DV or BOE-770-DVW) on this form. If you qualify to claim ultimate vendor sales on a weekly basis (Form BOE-770-DVW), any exempt sales for the last week of the period must be claimed on this form.

CLAIM FOR REFUND OF TAX-PAID DIESEL FUEL**REPORT WHOLE
GALLONS ONLY**

3. Tax-paid fuel exported <i>(enter from Schedule 13A)</i>	3.	
4. Tax-paid fuel sold to the United States Government <i>(enter from Schedule 13C)</i>	4.	
5. Tax-paid fuel sold for use on farms <i>(enter from Schedule 13D)</i>	5.	
6. Tax-paid fuel sold to exempt bus operators <i>(enter from Schedule 13E)</i>	6.	
7. Tax-paid fuel sold to train operators <i>(enter from Schedule 13G)</i>	7.	
8. Tax-paid fuel used in your operations for purposes other than to operate motor vehicles on-highway	8.	
9. Total gallons of tax-paid diesel fuel to be refunded <i>(add lines 3 through 8)</i>	9.	
10. Tax rate	10.	.18
11. AMOUNT OF REFUND <i>(multiply line 9 by line 10)</i>	11.	\$

CERTIFICATION

*I, the undersigned, certify that, to the best of my knowledge, all information on this report/claim and any accompanying documents is true, correct, and complete. I further certify that the diesel fuel covered by this claim did not show any visible evidence of dye, and that the diesel fuel tax was **not** included in the sales price of the diesel fuel covered by this claim and was not collected from the purchasers. In addition, I certify that I have in my possession valid exemption certificates from all ultimate purchasers and train operators for transactions covered by this claim, and that, to the best of my knowledge, all the information on the certificates is true and correct.*

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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INSTRUCTIONS

DIESEL FUEL ULTIMATE VENDOR REPORT/CLAIM FOR REFUND

GENERAL INFORMATION

Ultimate vendors are persons who sell undyed diesel fuel without tax to an ultimate purchaser for use on a farm for farming purposes or for use in an exempt bus operation. As an ultimate vendor of diesel fuel in California, you may be reimbursed for tax you paid on undyed diesel fuel you subsequently sold without tax to ultimate purchasers^a farmers who use fuel for farming purposes and exempt bus operators who use fuel in exempt bus operations. You may also use this form to request a refund of the tax paid on undyed diesel fuel exported for use outside California, sold to the U.S. Government and its agencies or instrumentalities, or sold to train operators, and on tax-paid undyed diesel fuel **you** used for purposes other than operating vehicles on highways in this state.

If you are interested in filing your Diesel Fuel Ultimate Vendor Report/Claim for Refund form electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

FILING REQUIREMENTS

You must file a periodic report with the Board listing your total diesel fuel purchases. On the same form you may file a claim for refund of tax you paid on diesel fuel sold or used for the exempt purposes explained above, provided you have not previously claimed a refund for the exempt sales on Forms BOE-770-DV or BOE-770-DVW. You must file the report even if you have no exempt transactions or refunds to claim for the reporting period. The report is due on or before the last day of the month following the reporting period. Failure to file this periodic report will result in a delay in processing refunds.

Note: *If you are filing a claim for refund, you must complete all appropriate schedules and submit them with this report/claim. Failure to properly complete the schedules will result in your refund claim not being accepted and the form and all accompanying documents will be returned to you.*

Preparation of Schedules

There are two types of supporting schedules included with every Diesel Fuel Ultimate Vendor Report/Claim For Refund: a standard Receipt Schedule and a standard Disbursement Schedule. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes list which is included with this report/claim, and enter the schedule code for your activities on the Receipt or Disbursement Schedule, as indicated. In addition to a schedule code to describe the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. For each schedule type there can only be one product type reported per page for the period. You will need to make a copy of the blank schedules included with this report/claim for each schedule and product code combination you will be using. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Enter (c) the schedule code from the Diesel Fuel Schedule Codes list and (d) product code from the Diesel Fuel Product Codes description table. Boxes (a) Company Name, (b) Account Number and (e) the month and year for which the schedule applies will be completed for you. If they are not completed, please enter the appropriate information from the face of the report/claim form.

Special Note: The following applies to Schedules 13A through 13G. Complete all columns if the fuel is delivered. If fuel is sold through a cardlock or any retail locations, then you will only need to complete columns 3, and 5 through 11.

When preparing Schedule 13D (Fuel Sold for Use on Farms), please be sure to provide the Board's diesel fuel account number for the sale for which you are claiming a refund (i.e., DF MT 57-xxxxxx) instead of the BUYER'S FEIN in column 6.

PREPARATION OF THE REPORT/CLAIM

- Line 1.** Enter the total gallons of undyed diesel fuel purchased tax-paid for the period from Schedule 1A.
- Line 2.** Enter the total gallons of dyed and undyed diesel fuel purchased without tax for the period from Schedule 2A.
- Line 3.** Enter the total gallons of undyed diesel fuel exported for use outside the state from Schedule 13A. In support of gallons claimed on this line, please provide a copy of a completed bill-of-lading for each export.
- Line 4.** Enter the total gallons of undyed diesel fuel sold to the U.S. Government from Schedule 13C.
- Line 5.** Enter the total gallons of undyed diesel fuel sold for use on farms from Schedule 13D. All sales for use on a farm must be supported by an exemption certificate^a (Form BOE-608, Certificate of Farming Use). If you do not have all of the information required for each sale, please submit a copy of a valid farmer exemption certificate (Form BOE-608).
- Line 6.** Enter the total gallons of undyed diesel fuel sold to exempt bus operators from Schedule 13E. All sales to exempt bus operators must be supported by an exemption certificate^a (Form BOE-231-DB, Diesel Fuel Tax Exemption Certificate for Exempt Bus Operator). (Note: Regardless of how a bus operator is licensed, the operator must hold a permit issued by the Board in order to issue an exemption certificate.) If you do not have all of the information required for each sale, please submit a copy of a valid exemption certificate (Form BOE-231-DB).
- Note:** Do not include any sales you have already reported on a weekly claim or any other claim for refund. Duplication of sales will result in a delay in the processing of your claim for refund. If you qualify to claim ultimate vendor sales on a weekly basis (Form BOE-770-DVW), any exempt sales for the last week of the period must be claimed on this form.
- Line 7.** Enter the total gallons of undyed diesel fuel sold to train operators from Schedule 13G. All sales to a train operator must be supported by an exemption certificate^a (Form BOE-231-DT, Diesel Fuel Tax Exemption Certificate for Train Operator). (Note: Regardless of how a train operator is licensed, the operator must hold a permit issued by the Board in order to issue an exemption certificate.) If you do not have all of the information required for each sale, please submit a copy of a valid exemption certificate (Form BOE-231-DT).
- Line 8.** You may file a claim for refund of tax paid on undyed diesel fuel used in your operations for purposes other than to operate motor vehicles on-highway. Enter the total gallons of undyed diesel fuel used off-highway in your diesel fuel operations. Attach explanations and detailed worksheets for all amounts listed on line 8. Include any undyed diesel fuel purchased tax-paid and used for purposes other than operating motor vehicles upon highways of this state. Do not include any dyed diesel fuel.
- Line 9.** Enter the total gallons of tax-paid undyed diesel fuel for which you are claiming a refund by adding lines 3 through 8.
- Line 10.** This is the current tax rate on diesel fuel.
- Line 11.** Enter the amount to be refunded by multiplying the rate on line 10 by the total number of gallons on line 9.

DIESEL FUEL SCHEDULE CODES

SCHEDULE CODE	SCHEDULE NAME
Receipts	
1A	Fuel Purchased Tax-Paid
2A	Fuel Purchased Ex-Tax
Disbursements	
13A	Fuel Exported
13C	Fuel Sold to the United States Government
13D	Fuel Sold for Use on Farms
13E	Fuel Sold for Use in Exempt Bus Operations
13G	Fuel Sold to Train Operators

DIESEL FUEL MODE CODES

Mode Code	Mode
J	Truck
PL	Pipeline
R	Rail
B	Barge
GS	Gas Station Deliveries (sales of tax-paid fuel)
S	Ship (ocean marine vessel)

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR

[illegible]